

**MOTOR FUELS TAX RULES COMMITTEE
AGENDA**

The Committee convenes on Tuesday, August 5, 2015, 1:30PM at:
Idaho State Tax Commission
Room 1CR5 / Plaza IV / 800 Park Ave / Boise, Idaho

1:30 pm – Call to order

1. Committee Chair report Don Williams
2. Open discussion on rules proposed for review.
 - a. **Rule 422. DOCUMENTATION FOR IDAHO FULL FEE REGISTRANTS (Draft 3).** Amendment to rule that would remove secondary source verification of annual odometer reading unless the odometer reading is determined to be inaccurate.
3. This is the final open rule meeting for the year for the drafting of rules.
4. Adjourn

For more information, please contact the Committee Chair at don.williams@tax.idaho.gov or call (208) 334-7855; or the Rules Coordinator at sherry.briscoe@tax.idaho.gov or call 208.334.7544. All agendas and rules related documents are posted on our website under the appropriate committee.

MOTOR FUELS TAX RULE 422 (DISCUSSION DRAFT 3)

422. DOCUMENTATION FOR IDAHO FULL FEE REGISTRANTS (RULE 422).

Section 49-439, Idaho Code.

01. Records Required For Idaho Full Fee Registrations. Registrants must keep records to verify the accuracy of any Idaho Full Fee registration application submitted to the Idaho Transportation Department. ~~These No records must include all summaries and source documents for all registered vehicles, except are required~~ for full fee vehicles registered at less than sixty-two thousand (62,000) lbs. gvwt or those registered at the maximum tier, ~~which is more than of over~~ fifty thousand (50,000) miles per ~~year~~ reporting period. ~~To provide primary and secondary source verification of the distance reported on the application, registrants~~ Registrants must keep records by individual vehicle for each reporting period of July 1st through June 30th, ~~using two (2) of the following recordkeeping options~~ Examples of records include, but are not limited to: (3-29-10) ()

a. Distance Measuring Devices. Odometer, hubometer, GPS or perpetual life-to-date readings ~~must be supported by a second source of documentation such as fuel purchases, trip logs, or daily logs.~~ Records must include the date the reading was recorded and the reading. When changing devices, the change must be properly documented. (3-29-10) ()

b. Daily Trip Logs. ~~Daily trip logs should show~~ Logs include the date of travel, origin and destination of the trip, and number of miles traveled. ~~Daily trip sheets should be~~ Logs may be supported by load tickets, billing invoices, or other original source documents that can be used as verification of ~~verify~~ miles traveled. (3-29-10) ()

c. Number of Trip/Round Trip Miles. ~~This method is used by registrants~~ When making numerous short trips from the same origin to the same destination, records include the origin, destination, and round trip miles. Computations ~~should be~~ must be supported by scale tickets, load tickets, a route map, or a Commission approved trip analysis. (3-29-10) ()

d. Fuel Purchases. ~~Records of~~ Retail fuel purchases ~~must be supported by~~ are fuel invoices ~~that show with the~~ date, location, quantity, and type of fuel purchased. Bulk fuel records must be sufficient to prove the accuracy of the fuel use. Fuel purchase records ~~should include~~ must show the usage per unit. ~~If fuel purchases are used to determine miles, the~~ The records ~~should contain~~ must document ~~ation of~~ how the average miles-per-gallon (MPG) was calculated. (3-29-10) ()

02. Credit For Off-Road Miles And Documentation Required. Credit for off-road miles may be given for roads not maintained by a government entity or roads built or maintained by the registrant pursuant to a contract, according to Subsection 292.03 of these rules. These include roads on private property, roads under construction but not open to the public, and may include designated Forest Service roads. Off-road miles must be documented by using odometer readings, maps, contracts, GPS readings, or a Commission approved trip analysis. (3-29-10)

04. IFTA Licensees with Full Fee Registration. An International Fuel Tax Agreement

(IFTA) licensee with full fee registration must maintain records required by IFTA. ()